

17-7511. Inspection of corporation's income tax return to verify annual report; disclosure of information and annual report to secretary of state. Pursuant to the authority granted by subsection (c) of K.S.A. 79-3234, the secretary of state, as a legal representative of the state, may inspect the annual Kansas income tax return of any corporation for the purpose of verifying any information contained in the annual report filed by such corporation with the secretary of state pursuant to this act. The secretary of state shall not disclose any information obtained from any such return, except as may be necessary to commence an appropriate administrative or judicial proceeding against the corporation filing the same, and shall disclose to the secretary of revenue any information and allow the secretary to inspect as necessary the annual report for purposes of verifying any information contained on the franchise tax return as provided in K.S.A. 2007 Supp. 79-5401, and amendments thereto.

History: L. 1972, ch. 54, § 11; L. 2004, ch. 171, § 26; July 1.